

UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF MICHIGAN

In Re:

Case No. 11-04869-jrh

KEVIN J. IMHOFF

Chapter 7

Debtor.

Hon. Jeffrey R. Hughes

PFS INVESTMENTS, INC.,
A Georgia corporation,

Plaintiff,

v.

Adversary Proceeding
No. 11-80619-jrh

KEVIN J. IMHOFF,

Defendant.

PLAINTIFF'S RULE 7026(a)(1) DISCLOSURES

Plaintiff, PFS Investments, Inc. (PFSI"), by and through its undersigned counsel, hereby provides its disclosures to Defendant, Kevin J. Imhoff ("K. Imhoff"), pursuant to Rule 7026 of the Federal Rules of Bankruptcy Procedure and Rule 26(a)(1) of the Federal Rules of Civil Procedure. These disclosures represent information, documents and things reasonably available to PFSI at this time. PFSI is continuing its investigation and will supplement these disclosures, as required by the Federal Rules of Civil Procedure, if supplemental information that has not already been disclosed in discovery becomes available. To the extent that documents include discoverable portions and portions constituting privileged subject matter, disclosure of the discoverable portions shall not constitute any waiver of privilege with respect to the privileged subject matter.

A. Rule 26(a)(1)(A). The following individuals are likely to have discoverable information that PFSI may use to support its claims as asserted in its Complaint filed in this adversary proceeding:

1. Kevin J. Imhoff, 1534 Settler's Hill Drive, Lansing, Michigan 48917. Upon information and belief, Mr. Imhoff has knowledge of the following subjects: (i) the preparation and filing of K. Imhoff's original and amended Schedules and Statement of Affairs filed in the above-entitled Chapter 7 case; (ii) the creation of the "pass through" account at Fifth Third Bank described in the Complaint; (iii) the funneling of all commissions and other income earned by K. Imhoff through the pass-through account to Blue Diamond Enterprises, LLC ("Blue Diamond"); (iv) the transfer of \$13,500.00 by Blue Diamond to Michael Martindale shortly before April 28, 2011; (v) the various transfers made by Blue Diamond to K&R Imhoff Enterprises, LLC within one year prior to April 28, 2011; and (vi) the various "Affirmative Misrepresentations" made by K. Imhoff in his Schedules and Statement of Affairs, as described in the Complaint.

2. Ruth Imhoff, 1534 Settler's Hill Drive, Lansing, Michigan 48917. Upon information and belief, Mrs. Imhoff has knowledge of the following subjects: (i) the preparation and filing of K. Imhoff's original and amended Schedules and Statement of Affairs filed in the above-entitled Chapter 7 case; (ii) the creation of the "pass through" account at Fifth Third Bank; (iii) the funneling of all commissions and other income earned by K. Imhoff through the pass-through account to Blue Diamond Enterprises, LLC ("Blue Diamond"); (iv) the transfer of \$13,500.00 by Blue Diamond to Michael Martindale shortly before April 28, 2011; (v) the various transfers made by Blue Diamond to K&R Imhoff Enterprises, LLC within one year prior

to April 28, 2011; and (vi) the various “Affirmative Misrepresentations” made by K. Imhoff in his Schedules and Statement of Affairs and described in the Complaint.

B. Rule 26(a)(1)(B). The following is a description of documents, data compilations and tangible things in PFSI’s possession, custody and control that PFSI may use to support its claims asserted in its Complaint filed in this adversary proceeding. The documents are in the control of PFSI and its counsel:

1. All documents and other items produced by K. Imhoff in connection with this examination taken by PFSI pursuant to Rule 2004 of the Rules of Bankruptcy Procedure (“BR 2004”) in this Chapter 7 case on November 10, 2011.

2. All documents and other items produced by R. Imhoff in connection with her examination taken by PFSI pursuant to BR 2004 in this Chapter 7 case on November 9, 2011.

3. Proofs of Claim dated October 11, 2011, filed by PFSI in this Chapter 7 case in the amount of \$500,000.00 and all documents attached thereto.

4. Proof of Claim dated October 11, 2011, filed by PFSI in this Chapter 7 case in the amount of \$1,671,390.70 and all documents attached thereto.

5. Other documents relating to the claims of PFSI against K. Imhoff and the actions of K. Imhoff and R. Imhoff as alleged in the Complaint.

C. Rule 26(a)(1)(C). PFSI is not seeking any "damages" from K. Imhoff in the Complaint but is seeking to bar the entry of a general discharge order in this Chapter 7 case for the benefit of K. Imhoff.

D. Rule 26(a)(1)(D). PFSI is unaware of any insurance agreement that may be available to satisfy part or all of a final judgment that might be entered in this adversary proceeding or to indemnify or reimburse for payments made to satisfy such judgment.

Dated: February 27, 2012

BARNES & THORNBURG LLP
Counsel to Plaintiff

By: /s/ Patrick E. Mears
Patrick E. Mears (P31316)

Business Address:
171 Monroe Avenue, NW, Suite 1000
Grand Rapids, Michigan 49503
(616) 742-3936